

ABSTRACT OF THE DISCLOSURE

A nonvolatile semiconductor memory device includes
memory cells including a first MOS transistor, and a
boosting circuit including a capacitor element. The
5 first MOS transistor includes a charge accumulation
layer and a control gate formed on the charge
accumulation layer with an inter-gate insulating film
interposed therebetween. The capacitor element
includes a first and a second semiconductor layers, a
10 capacitor insulating film, and a third semiconductor
layer. The first and second semiconductor layers are
formed on a semiconductor substrate and separated from
each other. The capacitor insulating film is formed on
the top and side of each of the first and second
15 semiconductor layers and on the semiconductor substrate
between the first and second semiconductor layers and
is made of the same material as that of the inter-gate
insulating film. The third semiconductor layer is
formed on the capacitor insulating film and is isolated
20 electrically from the second semiconductor layer.